COFRS ACCOUNTING MODELS INDEX

Issued by the Higher Education Financial Advisory Committee (FAC)

		Issued or Revised
Model A	Transfer Rule 1	Revised 6/1/01
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Model C	Transfer Rule 3	Revised 6/1/01
Model D	Transfer Rule 4	Revised 6/1/01
Model E	Transfer Rule 5	Revised 10/31/02
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Model G	Institution F & A (Indirect Cost) Transfer	Revised 6/1/01
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Model J	UCD Library Transfer	Revised 6/1/01
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Model YE6	Record Depreciation Expense	Renamed 02/01/02
Model YE7	Record Compensated Absences	Renamed 02/01/02
Model YE8	Record Revenues Pledged to Debt	Revised 10/31/02
Model YE9	Record Restricted Cash & Cash Equivalents and Restricted Investments	Revised 03/14/02
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Model YE11	Eliminate Retirement of Indebtedness Fund Additions & Deductions in Plant Subfunds	Issued 12/12/02
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